

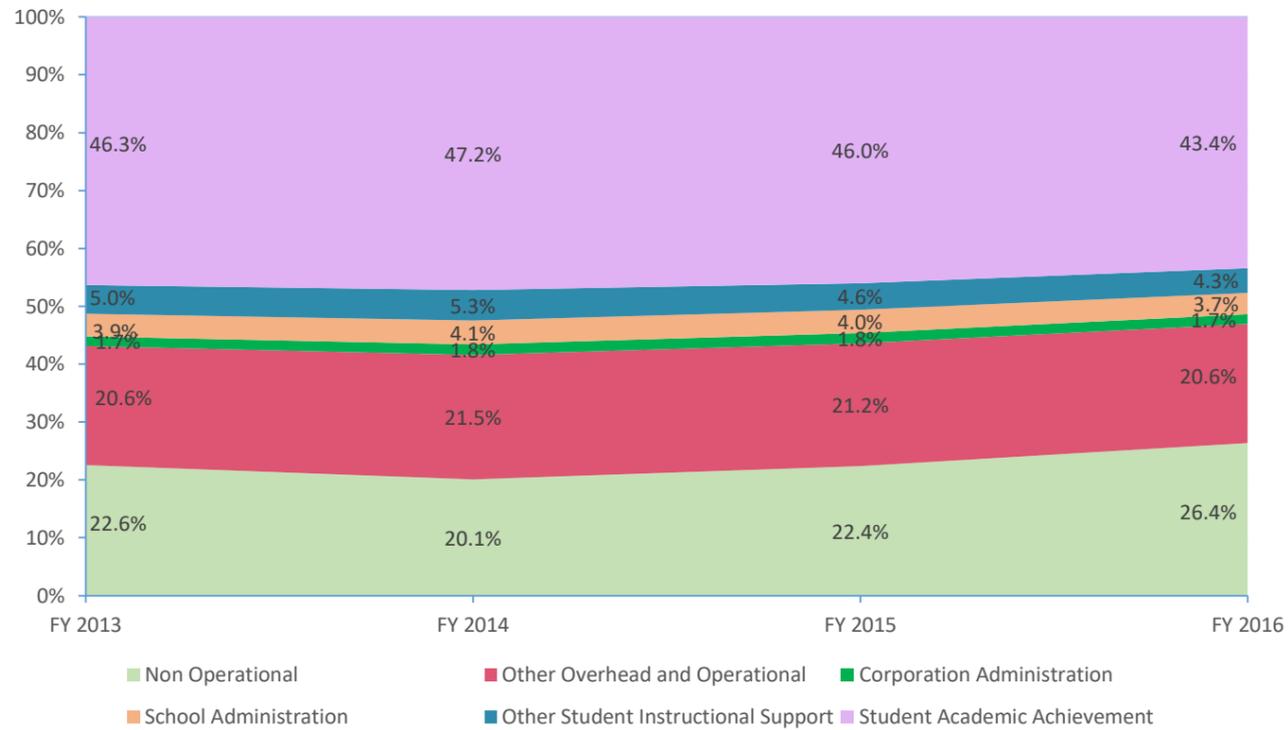
School Corporation Expenditures by Account
Biannual Financial Report Data
South Gibson School Corp (2765)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,356,509	55.2%	\$9,463,486	45.3%	\$9,980,110	46.3%	\$9,702,281	47.2%	\$9,710,508	46.0%	\$10,275,115	43.4%
Student Instructional Support	\$795,336	4.7%	\$1,108,006	5.3%	\$1,911,569	8.9%	\$1,932,556	9.4%	\$1,815,067	8.6%	\$1,882,557	8.0%
Total	\$10,151,845	59.9%	\$10,571,492	50.6%	\$11,891,680	55.2%	\$11,634,838	56.6%	\$11,525,575	54.6%	\$12,157,672	51.4%

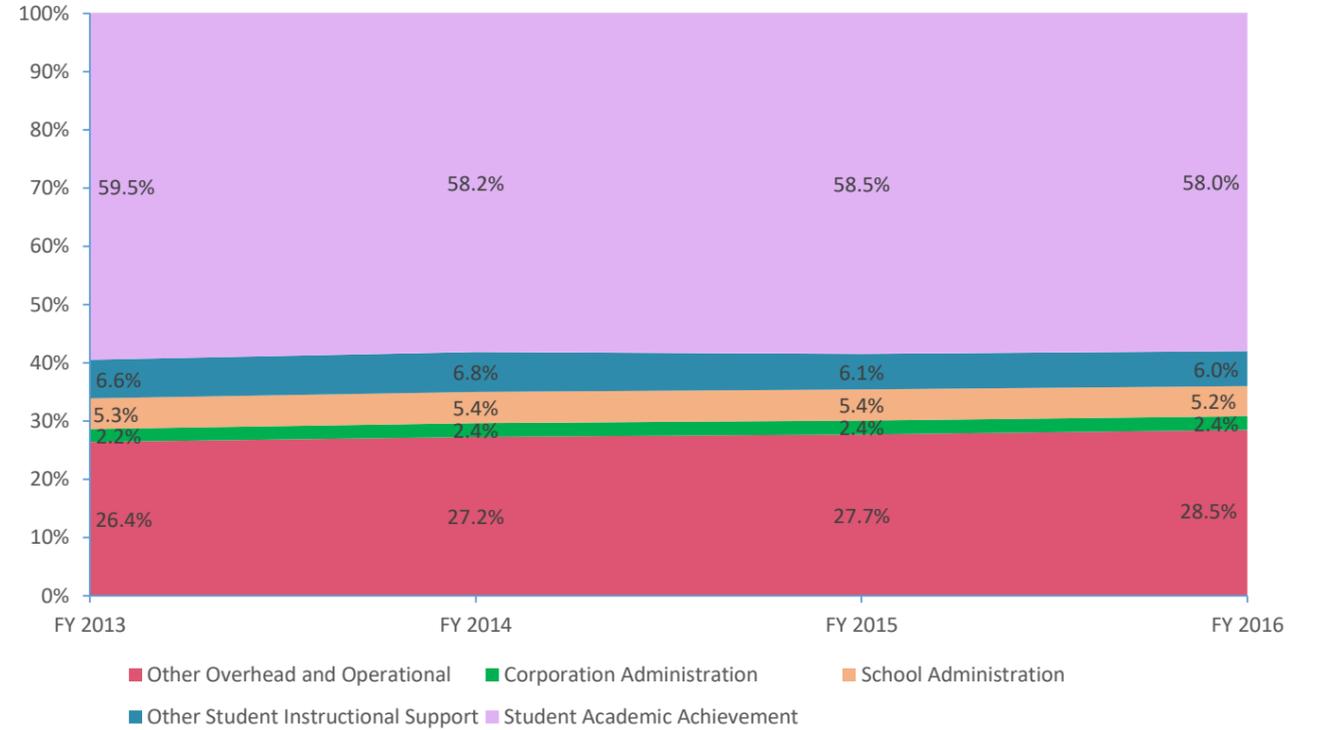
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,647,076	21.5%	\$4,630,251	22.1%	\$4,790,634	22.2%	\$4,795,493	23.3%	\$4,853,054	23.0%	\$5,269,058	22.3%
Non Operational	\$3,160,862	18.6%	\$5,706,843	27.3%	\$4,858,281	22.6%	\$4,129,583	20.1%	\$4,722,583	22.4%	\$6,241,123	26.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,807,937	40.1%	\$10,337,094	49.4%	\$9,648,915	44.8%	\$8,925,076	43.4%	\$9,575,637	45.4%	\$11,510,181	48.6%

Grand Total	\$16,959,782	\$20,908,587	\$21,540,594	\$20,559,914	\$21,101,212	\$23,667,853
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$401,949	\$352,531	\$404,601	NA	0.7%	14.8%
11100	Regular Programs	Elementary	\$3,850,427	\$2,469,903	\$2,571,903	\$2,603,645	-32.4%	5.4%	1.2%
11200	Regular Programs	Middle/Junior High	\$0	\$2,387,130	\$2,135,816	\$2,114,350	NA	-11.4%	-1.0%
11300	Regular Programs	High School	\$1,847,662	\$1,883,280	\$1,835,705	\$1,810,005	-2.0%	-3.9%	-1.4%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$91,426	\$59,425	\$84,946	NA	-7.1%	42.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$81,724	\$105,288	\$97,318	\$98,831	20.9%	-6.1%	1.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$50,059	\$32,125	\$35,603	\$43,099	-13.9%	34.2%	21.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$8,921	\$34,589	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$32,275	\$32,513	NA	NA	0.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$34,977	\$49,492	\$104,370	\$112,642	222.0%	127.6%	7.9%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$51,525	\$78,844	\$133,314	\$171,874	233.6%	118.0%	28.9%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$401,533	\$451,125	NA	NA	12.4%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$96,766	\$80,542	NA	NA	-16.8%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$24,737	\$25,062	NA	NA	1.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$96,978	\$141,047	\$25,475	\$24,494	-74.7%	-82.6%	-3.9%
12520	Special Programs	Culturally Different - Compensatory	\$413	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$32,428	\$131,045	\$484,212	\$523,798	1515.2%	299.7%	8.2%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$77,630	\$86,178	NA	NA	11.0%
14100	Summer School Programs	Elementary	\$0	\$0	\$2,500	\$2,461	NA	NA	-1.5%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$334	\$445	NA	NA	33.3%
14300	Summer School Programs	High School	\$17,429	\$15,836	\$6,610	\$14,530	-16.6%	-8.2%	119.8%
16100	Remediation	Remediation Testing	\$92,083	\$96,816	\$54,152	\$52,570	-42.9%	-45.7%	-2.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$354,375	\$631,184	\$5,475	\$45,218	-87.2%	-92.8%	725.9%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$220,886	\$221,531	NA	NA	0.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$17,651	\$9,060	NA	NA	-48.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$18,579	\$31,995	\$56,731	\$55,759	200.1%	74.3%	-1.7%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$82,311	\$81,124	\$84,404	NA	2.5%	4.0%
22220	Instruction	Library/Media Services - School Library	\$20,248	\$51,562	\$86,821	\$99,547	391.6%	93.1%	14.7%
22230	Instruction	Library/Media Services - Audiovisual	\$3,084	\$2,906	\$5,227	\$3,654	18.5%	25.7%	-30.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$93,595	\$135,876	\$223,991	\$238,486	154.8%	75.5%	6.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$661,799	\$423,844	\$428,497	\$442,069	-33.2%	4.3%	3.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$141	\$2,444	\$2,444	NA	1636.2%	0.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$161,315	\$184,898	\$49,454	\$335,234	107.8%	81.3%	577.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$317,387	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,795,010	\$9,463,486	\$9,710,508	\$10,275,115	31.8%	8.6%	5.8%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$37,500	\$45,500	NA	NA	21.3%
21220	Students	Guidance Services - Counseling Services	\$0	\$106,119	\$56,671	\$78,262	NA	-26.3%	38.1%
21340	Students	Health Services - Nurse Services	\$84,930	\$131,359	\$161,253	\$166,586	96.1%	26.8%	3.3%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$8,746	\$25	NA	NA	-99.7%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$147,257	\$151,661	NA	NA	3.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$230,693	\$240,553	NA	NA	4.3%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$79,086	\$82,181	NA	NA	3.9%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$90,462	\$87,136	NA	NA	-3.7%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$151,335	\$159,089	NA	NA	5.1%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$76,435	\$3,600	\$0	NA	-100.0%	-100.0%
24100	School Administration	Office of The Principal	\$564,435	\$794,093	\$848,465	\$871,563	54.4%	9.8%	2.7%
Student Instructional Support Total			\$649,365	\$1,108,006	\$1,815,067	\$1,882,557	189.9%	69.9%	3.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,900	\$13,391	\$16,295	\$18,300	53.8%	36.7%	12.3%
23150	General Administration	Board of Education - Legal Services	\$17,627	\$27,445	\$17,365	\$27,427	55.6%	-0.1%	57.9%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23210	General Administration	Executive Administration - Office of The Superintendent	\$150,769	\$190,568	\$168,049	\$172,556	14.5%	-9.5%	2.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,288	\$0	\$0	\$0	-100.0%	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$77,319	\$163,825	\$171,693	\$176,285	128.0%	7.6%	2.7%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$3,993	\$100	\$100	\$100	-97.5%	0.0%	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$476	\$587	\$0	\$0	-100.0%	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$1,064	\$2,472	\$1,698	NA	59.6%	-31.3%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$221	\$444	\$222	\$222	0.5%	-49.9%	0.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$65,848	\$8,034	\$17,334	NA	-73.7%	115.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,084,685	\$1,531,741	\$1,723,788	\$1,616,026	49.0%	5.5%	-6.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,887	\$35,956	\$35,963	\$109,305	1756.6%	204.0%	203.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$60,693	\$139,334	\$124,157	\$239,875	295.2%	72.2%	93.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,064	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$1,183	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$15,870	\$30,984	\$37,869	NA	138.6%	22.2%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$800	\$18,000	\$52,230	NA	6428.8%	190.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$101,902	\$117,827	\$166,937	\$171,086	67.9%	45.2%	2.5%
27010	Student Transportation	Service Area Direction	\$30,500	\$329	\$189,018	\$216,072	608.4%	65555.4%	14.3%
27100	Student Transportation	Vehicle Operation	\$0	\$0	\$126,983	\$185,975	NA	NA	46.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$4,815	\$5,814	\$84,864	\$110,193	2188.3%	1795.2%	29.8%
27400	Student Transportation	Purchase of School Buses	\$83,500	\$0	\$84,136	\$55,446	-33.6%	NA	-34.1%
27500	Student Transportation	Insurance on Buses	\$0	\$7,702	\$22,444	\$22,386	NA	190.7%	-0.3%
27700	Student Transportation	Contracted Transportation Services	\$1,196,563	\$1,252,027	\$916,278	\$1,030,941	-13.8%	-17.7%	12.5%
27910	Student Transportation	Bus Driver Training	\$0	\$957	\$358	\$0	NA	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$0	\$21,608	\$0	\$10,340	NA	-52.1%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$251,261	\$507,202	\$382,691	\$401,672	59.9%	-20.8%	5.0%
31400	Food Services Operations	Food Purchases	\$352,712	\$492,642	\$457,563	\$484,514	37.4%	-1.6%	5.9%
31900	Food Services Operations	Other Food Services	\$15,947	\$37,170	\$104,658	\$111,207	597.4%	199.2%	6.3%
Overhead and Operational Total			\$3,466,306	\$4,630,251	\$4,853,054	\$5,269,058	52.0%	13.8%	8.6%
Non Operational									
33300	Category not Specified	Civic Services	\$218,618	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$0	\$229,650	\$234,780	\$248,906	NA	8.4%	6.0%
43000	Category not Specified	Professional Services	\$0	\$251,946	\$96,651	\$79,288	NA	-68.5%	-18.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$76,185	\$600,000	\$392,195	\$314,824	313.2%	-47.5%	-19.7%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$141,828	\$283,656	\$283,656	NA	100.0%	0.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$10,485	\$21,548	\$36,336	\$1,481,775	14032.3%	6776.5%	3978.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$45,161	\$10,937	\$17,560	\$17,560	-61.1%	60.6%	0.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$68,739	\$3,530	\$0	NA	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$70,724	\$47,448	\$138,042	\$197,227	178.9%	315.7%	42.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$355,922	\$224,417	\$238,124	\$127,842	-64.1%	-43.0%	-46.3%
51100	Principal on Debt	Bonds	\$0	\$285,000	\$375,000	\$580,575	NA	103.7%	54.8%
52100	Interest on Debt	Bonds	\$417,884	\$129,748	\$44,211	\$46,470	-88.9%	-64.2%	5.1%
52200	Interest on Debt	Temporary Loans	\$0	\$27,082	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,917,000	\$1,630,000	\$1,655,000	\$1,725,000	-10.0%	5.8%	4.2%
53150	Lease Rental	Buildings-Interest	\$0	\$2,038,500	\$1,207,500	\$1,138,000	NA	-44.2%	-5.8%
Non Operational Total			\$3,111,979	\$5,706,843	\$4,722,583	\$6,241,123	100.6%	9.4%	32.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$45,225	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$4,443	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$4,817	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,501	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$441,251	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$47,935	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - O&O NA Social Security - 2007 Account Code	\$74,611	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$16,131	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$46,881	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$5,189	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$5,580	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,710	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$930,343	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$82,342	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$89,241	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$27,542	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$2,387	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$262	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$276	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$81	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$95,412	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$5,800	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$6,244	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,918	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,937,123	\$0	\$0	\$0	NA	NA	NA